

SUPPLEMENTARY INSTRUCTIONS FOR FLORIDA CITIES, TOWNS, AND VILLAGES 2015 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for all funds of the general government, please include the following fiscal activities:

- Airport authorities and districts (city and joint city-county)
- Community redevelopment agencies
- Downtown development and improvement authorities
- Fire districts and authorities
- Historic preservation boards
- Recreation districts with ex officio boards
- Safe neighborhood improvement districts
- Urban renewal commissions
- Utilities boards and commissions

SCHOOLS

Exclude

- Charter schools

PART 2 - REVENUES

3. A. Property taxes (code T01)

Include

- All current and delinquent property tax collections (real and personal) collected for the municipal funds and agencies listed above

3. B. Local sales taxes

1. General sales and gross receipts taxes (code T09)

Include

- Local option sales tax

4. Motor fuels sales tax (code T13)

Include

- Local option gas tax/alternate fuel

6. Public utilities sales tax (code T15)

Include

- Utilities service taxes
- Franchise fees

8. Other sales tax (code T19)

Include

- Fire insurance premium tax
- Casualty insurance premium tax
- Discretionary sales surtax

3. C. Licensing and permits

6. Other licensing and permit taxes (code T29)

Include

- Building permits
- Other licenses, fees, and permits

4. Intergovernmental revenues

A. Streets and Highways - From the State (code C46)

Include

- County voted gas tax

D. Health and/or hospitals - From the State (code C42)

Include

- Human services - Health or hospitals

M. General support - From the State (code C30)

Include:

- Municipal cigarette tax
- State revenue sharing proceeds
- Insurance agent county licenses
- Mobile home licenses
- Alcoholic beverage licenses
- Local government ½ cent sales tax
- State payments in lieu of taxes

N. All other - From the State (code C89)

Include

- General government grants
- Public safety grants
- Other physical environment grants
- Transportation, airport development grants
- Transportation, other grants
- Culture and recreation grants
- Other grants
- State shared revenue - Racing tax
- State shared revenue - Other gen. govt
- State shared revenue - Other physical env.
- State shared revenue - Transp., airport dev.
- State shared revenue - Transp., other
- State shared revenue - Econ. Environment
- State shared revenue - Culture/recreation
- State shared revenue - Other

PART 3 - EXPENDITURES

11. Personnel expenditures (code Z00)

Include

- Salaries and wages for all employees, full-time and part-time
- Salaries paid for employees of any utility owned and operated by this government
- Salaries in gross amount before deductions for income tax, social security, or retirement coverage